

# NY TAX DEPARTMENT SLICES BUSINESS TAX INCENTIVES ACROSS UPSTATE

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## Attorneys

Timothy Noonan

Hodgson Russ tax partner Timothy P. Noonan is quoted in the *Albany Business Review* article “NY Tax Department Slices Business Tax Incentives Across Upstate,” published February 20, 2014. The article covers New York State’s refusal to pay upstate New York business owners Empire Zone tax incentives due to its application of a formula that penalizes companies for exporting their product outside of the state. Tim discusses his experience with tax department conflicts, noting:

Despite spending much time locked in battle with the department on one issue or another, we're usually pleasantly surprised to see the department eventually reach the right answer, particularly on difficult policy issues like this.

Click [here](#) to read “NY Tax Department Slices Business Tax Incentives Across Upstate.”